refuse *darkhasts* for lands containing the water-courses altogether. Except perhaps at the head waters, there is no necessity to maintain a margin, and a rule may be issued prohibiting the grant of lands up to a certain distance near the head waters instead of imposing any such restriction throughout the entire length of the stream.

Reply of Government.—Noted.

SUBJECT No. 108.

Grant of waste lands in *bechirak* villages on *shraya* tenure.

Messrs. Lingegowda, Mysore District Board; and H. C. Subba Rao, Hunsur Taluk.

Summary of discussion.—Government waste dry lands in *bechirak* villages may be given out for purposes of cultivation on *shraya* tenure, the *kandayam* being fixed at two annas per acre for the first fifteen years and raised to the maximum gradually. Such concessions are specially necessary in the Heggaddevankote and the Hunsur Taluks. Applications are not speedily disposed of. There is an application pending for more than two years for lands at Voderhalli of the Hosahalli hobli in the Hunsur Taluk.

Reply of Government.—Early disposal of the applications will be insisted upon. Special concessions will be shown in the case of the Heggaddevankote Taluk and the necessity for similar concessions in the Hunsur Taluk will be enquired into.

SUBJECT No. 109.

Sandal trees on lands applied for for cultivation.

Mr. C. Vasudeva Rao, Chikmagalur Taluk.

Summary of discussion.—The rule that applicants for waste lands should pay the price of sandal trees on the land before obtaining it for cultivation, acts as a great hardship on the ryots applying for such lands. The rule should be repealed. Very few ryots take up lands with the expectation of being able to retain the lands until the sandal trees mature and yield a bonus. In the Kadur District the rule is practically preventing people from getting any lands. Lately at Mattewar in the Chikmagalur Taluk a price of Rs. 115 was required to be paid on account of sandal trees for two acres of land. Government may retain the monopoly altogether in sandal in lands to be newly granted and grant the lands without any claim to the bonus payable on account of the sandal trees growing thereon when they become mature under the rules.

Reply of Government.—Noted for consideration.

SUBJECT No. 110.

Abolition of *Mohatarfa*.

Mr. K. Sankaranarayana Rao, Nagar Sabha.

Summary of discussion.—*Mohatarfa* is at present collected from even the poorest of petty traders. In small villages poor widows carry on petty trade and to make them pay Rs. 2 or more out of their very small earnings works harshly on them. This system is opposed to the fundamental principles of taxation. Further it tends to destroy what little business instinct the villagers have